

Table A-1.1. **Selected Service Industries—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1997 and 1998**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1998/1997
		1998	1997	
472	Arrangement of passenger transportation .....	2.7	2.9	2.3
653	Real estate agents and managers .....	2.3	2.6	1.8
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .....	2.6	2.5	1.2
72	Personal services .....	1.0	1.5	0.7
73	Business services .....	1.9	1.6	0.8
75	Automotive repair, services, and parking .....	1.4	1.4	1.0
76	Miscellaneous repair services .....	2.3	2.8	1.0
78	Motion pictures .....	2.2	2.3	1.4
79	Amusement and recreation services .....	2.7	3.3	0.9
80	Health services .....	1.0	1.4	0.6
81	Legal services .....	2.4	2.1	1.7
824	Vocational schools .....	6.2	6.1	2.2
83	Social services .....	5.2	4.3	2.2
84	Museums, art galleries, and botanical and zoological gardens .	9.9	8.6	6.4
87	Engineering, accounting, research, management, and related services .....	1.5	1.5	0.8

Table A-1.2. **Selected Service Industries—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1997 and 1998**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1998/1997	Expenses		Year-to-year ratio 1998/1997
		1998	1997		1998	1997	
703, 704	Camps and membership lodging .....	4.5	3.6	2.5	4.5	3.3	2.4
792, 7991, 7997, 7999	Selected amusement and recreation services .....	15.1	13.2	2.4	11.3	10.5	2.2
80	Health services .....	3.5	3.4	1.3	3.3	3.5	1.0
81	Legal aid societies and similar legal services .....	11.0	8.7	6.3	10.0	8.9	4.9
823	Libraries .....	3.2	2.8	1.3	3.4	3.1	1.3
824	Vocational schools .....	6.9	6.5	2.3	6.6	5.9	2.0
83	Social services .....	6.2	5.4	1.6	6.0	5.6	3.2
84	Museums, art galleries, and botanical and zoological gardens .....	6.7	2.9	5.3	5.7	4.7	2.7
86 (pt.)	Selected membership organizations .....	5.9	3.4	3.7	5.8	3.5	2.3
873	Research, development, and testing services .....	3.8	3.6	1.7	3.4	3.7	1.7
8731	Commercial physical and biological research .....	3.5	1.4	2.9	3.6	1.3	3.1
8733	Noncommercial research organizations ..	6.4	6.3	2.5	6.0	6.6	2.4
874 ex. 8744	Management and public relations services, except facilities support management services .....	12.2	12.3	2.6	12.6	12.4	2.8